3. Under sub-rule 2 of Rule 75 (A) of the abovesaid rules, you are prohibited from disposing of the fuel or any part of it to any other party without the written permission of the undersigned.

4. The property requisitioned vests in Government free from all encumbrances immediately after the service of notice on you, or after the date of publication of the notice in the Official Gazette whichever is earlier.

5. If, to your knowledge, others are interested in this property, you should notify in writing to this office BEFORE TAKING COMPENSATION.

6. If you fail to arrange for cutting and transporting the fuel as per paragraph 2 *supra*, a Government Agent will be appointed to cut and transport the commodity and out of the compensation otherwise due to you, the expenses of the Government Agent will be deducted.

7. If any dispute arises regarding the apportionment of compensation from among parties interested, an Arbitrator will be appointed under sub-rule 4 of Rule 75-A.

8. You are further informed that under sub-rule 7 of Rule 75 (A), if any person contravenes any order under this rule, he shall be punishable with imprisonment for a term which may extend to three years or with fine or with both.

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Notification dated 7th August 1954.

No. F6. 2-1954-55 Order under sub-rule (2) of Rule 75 (A) of the Defence of India Rules regarding requisitioning Casuarina Fuel in the following property :—

N.C.B. Number	Date of issue of notice	District	Taluk	Hobli	Name of the Village	Survey No.	Extent A.	Extent G.	No. of Trees	Estimated Age of the Years	Estimated yield Lorry Loads	Names of owners and other parties concerned Sriyuts—
234 C 54-5	26th July 1954	Kolar ...	Malur ...	Kasaba ...	Mylandahally ...	...	2	0	1,500	6—7	8—10	Mohamed Ali Sab, residing at Malur.
235 C ,,	Do ...	Do ...	Do ...	Do ...	Guddanahally ...	...	1	20	800	5—6	6—7	Anantha Setty, Malur
236 C ,,	Do ...	Bangalore	Hoskote ...	Anugondahally.	Jodi Gullakoipura	...	2	0	1,000	5—6	7—8	Gurappa, Mathasandra
237 C ,,	Do ...	Do ...	Bangalore North.	Yeshavanthapura.	Thippenahally ...	...	3	0	2,500	5—6	20—25	Bylappa, Thippenahally
238 C ,,	Do ...	Kolar ...	Malur ...	Kasaba ...	Araleri ...	...	2	0	1,500	5—6	10—12	Hayathkhan Araleri
239 C ,,	Do ...	Do ...	Do ...	Do ...	Do ...	...	10	0	5,000	5—6	30—35	Boderiyappa
240 C ,,	Do ...	Bangalore	Hoskote ...	Do ...	Bhaktarahally ...	...	4	0	2,500	5—6	10—12	Siddappa, Kannamanala
241 C ,,	Do ...	Kolar ...	Malur ...	Do ...	Araleri ...	...	2	20	1,500	5—6	10—12	Kariyappa, Araleri
242 C ,,	Do ...	Do ...	Do ...	Do ...	Kateri ...	...	2	0	1,500	5—6	7—8	Neeraganti, Muniga
243 C ,,	Do ...	Bangalore	Hoskote ...	Anugondahally.	Ajjagondahally ...	...	1	0	800	7—8	7—8	Venkatappa, Ajjagondahally
244 C ,,	Do ...	Kolar ...	Malur ...	Kasaba ...	Baragur ...	...	...		1,000	7—8	10	(1) Thimmaiah, (2) Abbaiah
245 C ,,	Do ...	Do ...	Do ...	Do ...	Araleri or (Kateri)	...	1	20	1,000	6—7	7—8	Munithimmanna
246 C ,,	28th July 1954	Bangalore	Nelamangala.	Dasanpura	Kuduregere ...	...	1	0	900	7	6	Hanumaiah, residing at Alur.
247 C ,,	Do ...	Kolar ...	Malur ...	Kasaba ...	Byranahally ...	...	4	0	2,000	5—6	7—8	Gujjappa
248 C ,,	30th July 1954	Bangalore	Anekal ...	Attibele ...	Jaggalur ...	...	3	0	2,000	6	8	(1) Venkata Reddy, (2) (tenent), Guruva, (3) Abbiga.
249 C ,,	Do ...	Do ...	Do ...	Do ...	Sarjapura ...	Muthanallur ...	...	2	0	1,500	5-6	6	Hosamane Lingappa.
250 C ,,	Do ...	Do ...	Nelamangala.	Kasaba ...	Mallarabanavadi	...	1	0	800	6	4—5	Poojari Basappa
251 C ,,	Do ...	Do ...	Do ...	Do ...	Do ...	...	3	0	2,500	6	20	(1) Venkoba Rao, Bangalore, (2) Gangappa, (3) Patel Gangappa, (4) Mallaiah, Shivanniah, (6) Marudevaru.
252 C ,,	Do ...	Do ...	Anekal ...	Jigani ...	Male Nallasandra	..	3	0	1,800	5	6—8	Angadi Rudrappa
253 C ,,	Do ...	Do ...	Hoskote ...	Kasaba ...	Doddaghattiganabbe.	...	5	0	3,000	5—6	15—20	(1) Shanabogh Shamanna, Guttenahally, son of Haralur Kempakka, (2) Venkataramanappa, son of Haralur Kempakka, D. G. Abbe.
254 C ,,	Do ...	Do ...	Anekal ...	Do ...	Geritiganabbe ...	...	3	0	2,250	7	8	Ramaswamy Sastry, Bangalore.
255 C ,,	Do ...	Do ...	Bangalore South.	K. R. Puram.	Byrasandra ...	...	3	0	2,500	6—7	10	(1) Patel Muddappa, (2) Krishnappa, sons of Muniswamappa.
256 C ,,	Do ...	Do ...	Hoskote ...	Kasaba ...	Poojena Agrahara	...	4	0	3,000	5—6	20	(1) Venkataramanappa, Dodda Gathiganabbe.
257 C ,,	Do ...	Do ...	Do	Do ...	Doddaghattiganabbe.	...	1	0	800	5—6	6—7	(1) Muniya, (2) Motappa, (3) Muniswamy, all residing at D. G. Abbe.

Whereas it has become necessary, with a view to maintaining fuel supplies essential to the life of the community in Bangalore City, to requisition the fuel available in the property described above, notice is hereby given to the owners of the plantations and all others interested therein, that I, Sri S. B. Basappa, Special Officer, Fuel Supplies, Bangalore, in exercise of the powers vested in me as per Government Order No. S.D. 10707—C. 78-46-58, dated 25th June 1947, under Rule 75(A) of the Defence of India Rules as applied to Mysore and continued under the Supplies, Services and Miscellaneous Provisions (Temporary Powers) Emergency Act, 1946, have decided to commandeer the abovementioned fuel in pursuance of sub-rule 2 thereof. I further direct that to avoid all delay, this notice be published in the Gazette under the same sub-rule.

2. You are hereby directed to arrange to cut and transport and deliver all the fuel available therein to the undersigned at the Weighbridge, Bangalore City. You should deliver not less than 25 per cent of the yield before one month and thereafter twenty-five per cent per week till the supply is exhausted. You will be paid compensation at prevalent rates.

3. Under sub-rule 2 of Rule 75 (A) of the abovesaid rules, you are prohibited from disposing of the fuel or any part of it to any other party without the written permission of the undersigned.

4. The property requisitioned vests in Government free of all encumbrances immediately after the service of notice on you, or after the date of publication of the notice in the Official Gazette whichever is earlier.

5. If, to your knowledge, others are interested in this property, you should notify in writing to this office *before taking compensation*.

6. If you fail to arrange for cutting and transporting the fuel as per paragraph 2 *supra*, a Government Agent will be appointed to cut and transport the commodity and out of the compensation otherwise due to you, the expenses of the Government Agent will be deducted.

7. If any dispute arises regarding the apporti onment of compensation from among parties interested, an Arbitrator will be appointed under sub-rule 4 of Rule 75-A.

8. You are further informed that under sub-rule 7 of Rule 75-A, if any person contravenes any order under this rule, he shall be punishable with imprisonment for a term which may extend to 3 years or with fine or with both.

S. B. BASAPPA,
Special Officer, Fuel Supplies.

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Report on the inspection of accounts of the office of the Central Coconut Committee for the period from 1st April 1952 to 31st March 1953 conducted from 28th November 1953 to 9th December 1953.

Under rules 22(4) of the Indian Central Coconut Committee Rules, the audited statements of receipts and payments have tobe sent to the Government of India. The audited statements for the year 1952-53 are attached herewith.

CURRENT REPORT—PART I.

C-Report for 1952-53.

I. Receipt Books.—(1) The certificatesof count of the number of pages the books contain are not recorded on the covering pages befor the books are brought into use as required under Rule 85 C.T.R. for *e.g:*—

Receipt books Nos. 5, 8 and 10, etc.
Bill books Nos. 61, 62 and 67 etc.
Such omissions may be avoided in future.

(2) Carbon copy of the bill book receipt No. 5513 is not available for verification. But a sum of Re. 0–6–0 has been credited as per the receipt number in the petty each book, It may be confirmed that only annas 6 was realised, *vide* the missing counterfoil.

(3) *Receipt No.* 775, *dated* 13*th October* 1952.—The amount written in words is Rs. 10—10—0, and that in figures is Re. 0—10—10. The latter amount alone is credited. It may be confirmed that the amount received actually is only Re. 0—10—10.

(4) Receipt No. 931, dated 23rd October 1952 comes after receipt dated 29th October 1952. This shows that the receipts are not drawn up chronologically. Such omissions may be avoided.

II. Receipts—cess collections.—The principal item of receipt for the Committee is the cess on copra milled. The collection under cess during the year 1952-53 is Rs. 2,60,907–6–6 against Rs. 3,09,923–10–0 in 1951-52. The reason for the fall is due partly to the delay of the concerned Governments to transfer the amounts already collected by them and also to collect arrears.

The balances to be credited by the various State Governments are as follows :—

	Rs.	a.	p.
(a) Travancore-Cochin (statements upto the end of 9—52 only received) ...	2,23,202	7	8
(b) Madras	13,011	2	9
(c) Bombay	17,896	6	3
(d) Mysore	19	6	0
(e) Cutch and Saurashtra	1,151	15	0
(f) Baroda	261	12	0
Total ...	2,55,543	1	8

The progress of collection of receipts is an important matter to be watched by the Secretary, the Central Excise Department of the Government of India are collecing the cess and they are sending the monthly returns of assessments and collections. Under the existing arrangement, the check over leakage of revenue by escape of assessment or otherwise rests entirely with the Collector. The Committee may very well request the Central Board of Revenue to furnish them with a copy of their review of 'cess on copra' so that useful suggestions, if any, called for improvement of revenue may be suggested to the Board. This aspect may be considered by the Committee for such action as is deemed necessary.

III. Cash book.—(1) Sub-vouchers produced in support of expenditure do not generally contain pay orders of the Secretary or of the Directors as the case may be. Pay orders may be obtained on the vouchers before payments are made to the parties as required under Rule 208 C.T.R. After payment the Sub-vouchers should be cancelled in such a way that they cannot be used again, *vide* Rule 211 C.T.R.

(2) Cheque No. OB—1.63450 on self for Rs. 683–4–8 drawn on 31st March 1953, was cancelled and fresh cheque number OB—1.63457 was issued for the amount on 1st April 1953 (as entered on the counterfoil) though the cheque is dated as 31st March 1953. The cancellation of the previous cheque was not noted in the cash book. Only the latter cheque issued on 1st April 1953 is entered in the cash book, on 31st March 1953. The debit of a cheque should be entered in the cash book simultaneously with its issue and the cancellation of a cheque already issued should be so indicated in the cash book with details. The debit of a cheque issued on 1st April 1953 should not be shown on 31st March 1953 (previous financial year). Such mistakes may be avoided.

(3) *Sub-voucher number 76 of 1952-53 for Rs 12* — Remuneration at Rs. 4 per day has been made for typing work done for 3 days from 7th June 1952 to 9th June 1952, both days inclusive. Payment of charges is to be made based on the number of pages typed at one anna for every 60 words or Rs. 2 per diem whichever be less [*vide* Appendix 8—item 38 iii (b) of General Financial Rules]. Further, no charges may be made for typing of similar work by private agency without the previous sanction of the authority competent to sanction entertainment of a corresponding temporary establishment. In this case, the sanction of President should have been obtained. The Committee may examine and lay down rules for incurring expenditure of the type referred to or delegate powers to the Secretary to entertain casual staff for work of this nature with the concurrence of the Government of India. The excess payment made on this account against the limit fixed [*vide* Appendix 8 to item 38 iii (b) of Annexure A of the General Financial Rules, Vol.II] may also be regularised.

(4) Stamped receipts obtained from payees were not produced for the following payments :—

Date of payment	Amount Rs.	a.	p.	Name of payee
18th July 1952 ...	45	0	0	Times of India
Do ...	698	7	0	M. C. Swaminathan Chettiar Ekm.
1st August 1952 ...	507	13	0	Messrs. Jootha Ramchandas
10th November 1952	131	13	0	Messrs. D. K. Press, Ernakulam.

The relevant stamped receipts from payees may be made available at the time of next audit.

PART II.

IV. *Security Register.*—The Committee in its sixteenth meeting have adopted the recommendation that the initial expenses of Rs. 25 incurred by Sri K. Raman Menon in connection with the furnishing of security of Rs. 1,000 to the Committee (on being promoted as Accountant from the post of Head Assistant with effect from 13th March 1951) be reimbursed to him and that sanction also be accorded for the reimbursement of the annual premium of Rs. 15 on his fidelity guarantee policy.

It is not clear how the Committee can incur premium charges on fidelity bonds taken out by a subordinate for security. This is virtually the Committee itself furnishing the security. The authority on the basis of which the reimbursement of the annual premium of Rs. 15 on his fidelity policy was made against the provisions of para 279 of General Financial Rules, Vol. I and of the initial expenses of Rs. 25 incurred by Sri K. Raman Menon in connection with the furnishing of security of Rs. 1,000 to the Committee may be furnished. The position may be re-examined by the Committee.

Again the decision of the Committee has not been recorded in security register in the remarks column. This may be done.